

EXHIBIT B

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF MICHIGAN

In re) Chapter 9
CITY OF DETROIT, MICHIGAN,) Case No. 13-53846
Debtor.) Hon. Steven W. Rhodes

The Videotaped Deposition of GARY EVANKO,
Taken at 1114 Washington Boulevard,
Detroit, Michigan,
Commencing at 9:01 a.m.,
Tuesday, June 24, 2014,
Before Kathryn L. Janes, CSR-3442, RMR, RPR.

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1 to their charter has a Board of Assessors in which
2 it's contemplated that there would be thirty persons
3 that would serve on that board, one of which must be
4 the chief assessor and I was hired to be the chief
5 assessor.

6 Q. I see. Is it fair to say that you run the Assessor's
7 Office?

8 A. I run the Assessor's Office jointly with a gentleman
9 who I consider my partner, Mr. Alvin Horhn, and we
10 divide responsibilities with regard to the management
11 of our department. Mr. Horhn is principally
12 responsible for administration, personnel and
13 technology matters. My responsibilities lie with the
14 valuation of property.

15 Q. Is Mr. Horhn also a Level 4 assessor?

16 A. No, he's not. I am the only Level 4 assessor in the
17 Detroit Assessor's Office.

18 Q. How did you learn of the opportunity in the Detroit
19 office?

20 A. I had been recruited by the City of Detroit for quite
21 some time. In fact, the first time I was recruited
22 was actually under the Archer administration while I
23 was still with Wayne County. However, more recently
24 during 2012 and 2013, the persons that were serving as
25 the assessors and on the Board of Assessors for the

1 A. I would expect that it would be renewed.

2 Q. I think it's going to be renewed as well.

3 How would you describe your job duties in
4 the City of Detroit's Assessor's Office?

5 A. Obviously, I have the responsibilities to assure the
6 lawful compli -- compilation of the annual assessment
7 rolls as well as the tax rolls. In addition to that,
8 my responsibilities have been to proceed with a
9 general reappraisal of the city of Detroit.

10 Q. Anything else?

11 A. Quite frankly, I think that's enough.

12 Q. It is. I guess I meant more, I kind of thought that
13 you were the gentleman that ran things in the
14 Assessor's Office in terms of overseeing people in the
15 office and making sure everybody's doing what they're
16 supposed to be doing, but let me know if that's not
17 correct?

18 A. That's not correct. As I indicated to you previously,
19 the Board of Assessors consisted of Alvin Horhn and
20 myself, and as I indicated previously, the way we have
21 divided responsibilities is that Mr. Horhn is
22 primarily responsible for administration, personnel,
23 and technology. And so when it comes to supervising
24 employees, that would be Mr. Horhn's primary
25 responsibility. You know, given the fact that he is a

1 the Assessor's Office?

2 A. Sure.

3 Q. What are, what you would describe, as the core
4 functions of the Detroit Assessor's Office?

5 A. The core --

6 Q. Or maybe I should -- maybe I should rephrase that,
7 Mr. Evanko, because maybe I should ask you, what are
8 the core functions of a well-operating assessor's
9 office, and then we'll talk about the extent to which
10 those map onto Detroit's. That may be a more
11 efficient way for us to go forward.

12 A. An assessor's office obviously has the responsibility
13 to value property. And in fact, it is the assessor's
14 responsibility to value every property within the
15 jurisdiction that's not specifically exempt, both real
16 and personal property. The Assessor's Office is also
17 responsible for administering the procedures
18 prescribed by the General Property Tax Act and other
19 related statutes that involved the valuation and
20 taxation of property.

21 Q. Any other functions that you would consider core?

22 A. Assisting the public.

23 Q. Okay. Let me give you an example of one that I
24 thought you might say, and you can tell me. I had
25 also thought that a core function of the Assessor's

1 Q. Is there anyone else in the Assessor's Office that you
2 know is having these types of conversations with Ernst
3 & Young about future property revenues?

4 A. There's -- there's nobody in my office that could
5 assist there. If I -- if I don't know what's
6 happening next year, I don't know who would be bold
7 enough to say they know what's going to happen next
8 year or the year after.

9 Q. Well, that was my next question, which is: Isn't it
10 fair to say that you're the person that's the most --
11 likely the most knowledgeable in the City of Detroit
12 government regarding what property tax revenues are
13 likely to be in the future?

14 A. I guess to the extent that I survived six months, that
15 makes me the expert, right?

16 Q. That's how I -- that's how I view it.

17 A. Okay.

18 Q. But do you agree with my -- do you agree with my
19 statement?

20 A. And the statement was what again?

21 Q. That you are likely the person that is the most
22 knowledgeable in the City of Detroit government
23 regarding what property tax revenues are likely to be
24 in the future?

25 MR. STEWART: Objection.

1 A. To the extent that I am the chief assessor for the
2 City of Detroit am responsible for valuing property, I
3 am the closest, but yet I can tell you today that I
4 cannot tell you whether the assessments in any class
5 are going to be going up, down or staying the same
6 next year.

7 BY MR. HACKNEY:

8 Q. Okay. Or in future years?

9 A. If I don't know next year, the year after is totally
10 out of the question.

11 Q. And I take it, that you have not provided any
12 documents to Ernst & Young in connection with property
13 valuation or property tax forecasts?

14 A. I can tell you that I've provided Ernst & Young with
15 no documents.

16 Q. And by that I mean, e-mail communications, reports,
17 anything?

18 A. Again, I mean, there's e-mails, I mean, but it was
19 questions with regard to historical numbers.

20 Q. Okay. That was on the ad valorem taxes?

21 A. Versus Renaissance, yes.

22 Q. I'm putting that to one side. I'm talking about
23 future property valuations, future property revenues,
24 you have not had any communications, written or
25 electronic, with Ernst & Young on that subject?

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1 A. No.

2 Q. Okay. So even if we got a list of land bank property,
3 you wouldn't have an assessed value for that property?

4 A. To the extent that it was owned by the city or owned
5 by the land bank, as of December 31 of 2013, it would
6 have a zero assessment for 2014.

7 Q. Okay. Even though it has zero taxability, you don't
8 assess it, right? I just want to be clear on that.

9 A. Any property that qualifies for exemption is not being
10 assessed.

11 Q. Okay. Thank you.

12 MR. ESSAD: I have nothing further.

13 THE WITNESS: Thank you.

14 MR. HACKNEY: We can go off the record, I
15 think, unless Mr. Stewart has redirect.

16 MR. STEWART: No, no, I don't, thank you.

17 VIDEO TECHNICIAN: The time is 5:10 p.m.,
18 we are off the record.

19 (The deposition was concluded at 5:10 p.m.

20 Signature of the witness was not requested by
21 counsel for the respective parties hereto.)

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